

WESTERN CONCEPT OF HUMAN RIGHTS

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HISTORICAL REVIEW

Western people begin their evolution history from 5th century B.C., but the history is silent during the period from 6th century B.C. to 10th century B.C., and later they enter in the circle of 11th century directly. In fact, the period from 6th century B.C. To 10 century B.C. is Islamic era and their base of progress is linked with Islam and Muslim thinkers, scientist and way of rule of Muslim rulers, but they do not accept it.

During B.C. era, they adopt Greek philosophers thoughts, who insisted upon a rule of law and justice and argued for its importance and necessity, but the fact is that they had based their thought upon class based society and form of government.

Plato in his book "Republic" considers only the Philosophers to rule, and divide rest of the people of the society into slaves, farmers and cop's. "The Ideal state therefore demands division of society in to three classes representing the elements of reason, spirit and appetite, one man one work, on the basis of functional specialization".¹ "He defines Justice as consisting in doing good to one's enemies".² "Justice is the interest of the stronger".³ He said about democracy, "Democracy as a system that grants equality to equals

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and unequal alike. Real equality would dispense not equal rights to all but equal rights for equal capacities".⁴ Regarding law, Plato said, "Purpose of law is to be pleased those who use it".⁵

Aristotle, also, like Plato, in his book politics declares. Democracy as the worst government, "It is natural, therefore that some men should be born slaves and some born to rule over them".⁶ "A citizen is one who participates in the administration of Justice and in legislating as a member of governing body".⁷ "He believes in natural law but not natural rights".⁸ Comments about the democracy that "This is the worst way of government which make every citizen share holder in the Government".⁹

In fact, the thoughts of Both, Plato and Aristotle deny the equal sharing of common people in rule, having citizen ship by the entire citizen. Freedom to every body regarding access to economical means equally. Plato in his ideal state graded state and education while Aristotle favours slavery and not only declare some people slave but also to their families. In the same way, he determines the status of a man, for justice. Both the thinkers believe in class differentiation for citizen rights.

It is very easy to understand the condition of basic human rights in Greek, that's why, the origin of the modern concept of human rights, is attributed to Stoics Zeno. Stoics raised voice against the practice of isolating the slave from all kinds of rights: and Zeno, who was the founder of these thoughts, presented the theory of natural law, under which a man as a human being was said to have some universal rights wherever and in what ever condition he may be, "According to

this theory natural law is universal. It is applicable to every man irrespective of the state. It is superior to positive law. It is based upon those principles of justice, which are visible through eyes of sense. Natural rights achieved through this law are not confiscated to a particular state but a human being residing anywhere, is entitled for them".¹⁰

Roman people and thinkers were very much inspired by the stoic's thought, that's why they have insisted very much upon independence and equality. They started laying emphasis rights were interpreted in the context of religion and their source was said to be divine. Renowned Roman thinker Cicero comments that "It is universally applicable and it is immortal. It is not changed".¹¹

According to stoics "True virtue consisted in following the law of nature".¹² Cicero and contemporaries protected especially the right of individual ownership in the laws framed by them. In this way, not only the importance of an individual was recognized but also a base was provided for the definition of basic rights.

America, Britain and France have an important role to determine the human rights. Struggle for the basic rights in Britain started in 11th century. The first instance of human right is cited from Great Britain where Magna Carta was issued in 1215 it was the first history making written document in the political system of Britain basically, it was the kind of agreement among the barons and ruler which was interpreted as a document of human rights after a long time. "Originally Magna Carta was simply a contract between the king and the barons under which the king undertook to

protect the rights of barons it had nothing to do with the rights of man as a human being'.¹³

But long before in 1037 King Cornand II has passed the rule to determine the parliament jurisdiction and in 1188 King Alfanso IX has recognised the principle regarding Hobbes corpus. Magna Carta is an agreement between the King John and Barrons, It achieved the position of Basic Rights document when it was approved by parliament. In 1355 parliament passed it the law of due process of law, according to which, one can neither be debarred nor imprisoned with out judicial process. Death sentence was also not possible. "The British parliament approved it in 1355 and passed a law under which none could be deprived of his life, liberty or land with out following the prescribed process of law".¹⁴ In 1629 parliament approved the law of Hobbes corpus, which provided protection to a common man against arrest with out cause. In 1689 parliament passed the Bill of Rights, which is termed as the completion of Independence movement, because through this bill, basic rights were determined clearly. In 1690 John Locke in his book. 'Two Treaties on Civil Government' determines these rights of an individual. French thinker Rousseau in 1762 wrote a book "Social Contract" in which rights of a common man against the state were recognized. Its political thoughts greatly impressed whole Europe and paved the way for French revolution.

It was 12th July 1776 when independence of America was proclaimed, which prologue contain. "All the Humans are equal by birth. Their creator has bestowed them unchanged Rights, which include protection of life, Freedom and right to search of happiness". Three years after the promulgation of constitution, American congress in 1789 approved 10

amendments, which were known as law of Rights. French assembly in 1789 approved declaration of right of man. In 1792 a book, Rights of man written by Thomas Paine was published, which impressed west very deeply.

A number of countries of the west were deprived of right and freedom till at the end of 19th century. But with the passage of time they were freed. They included rights in their constitutions. Abraham Lincoln, in 1863 bestowed protection and freedom to the state of South, In 1810, Vienna congress recognized the right of matter relating to Religion and minorities. And in 1919, protection was provided to the rights of minorities. In 1868, it was demanded through 14th amendment of American Constitution that every body has the right of freedom of life and properly. Every body will be provide these rights legal protection and no body can be deprived off these rights with out legal prosecution.

Sense of importance of basic human right and its legal enforcement and protection in the civilised society took place after the devastation of First World War. Majority of the countries, who either directly took part in the war or, who were effected by the war, included basic human rights in their constitution. In 1940 H. G. Wells in his book New World Order proposed for the issuance of human right charter, than in 1941, President Roosevelt appealed congress to favour four freedoms. In August 1941, Atlantic charter was signed. Which was the announcement of end of war, along with basic human rights. But league of nation and its charter was weakened because of interest of Big Powers, and failed to provide protection to the basic human rights and second world war was broke out which not only changed

governments but state geographical maps also. It cost to heavy loss of health and wealth, but a beneficial aspect was, that Imperial power weekend. Colonial System ended and a lot of new states emerged on the world map.

United Nation was formed after Second World War and newly freed states become active for their protection and existence. At that time majority of the states brought their constitution in written and included basic human rights in its. France included charter of Human Rights 1789 in 1946. Japan also made. Human rights a part of constitution. In 1947 Italy included human rights in its constitution. In the same way newly independent state like Pakistan, who guaranteed basic human rights in its first constitution in 1956, but it proposed it in objective resolution in 1949. India included human rights in its constitution in 1950.

Human rights commission started working from January 1947 and after two years, General Assembly of UNO, accepted the universal draft of human rights 10 December 1948, since then UNO has done a lot for the honour of human respect. At that time 48 countries sported it out of 58 and no one objected it, 8 members keep silent and had no opinion about it including USSR and 2 were absent. Now human right got the present form after years long struggle. To-day constitution of every country contain a list of rights and in case depriving one or other rights, one has the right to go to court for the achievement of his right. In fact this declaration contains many characteristics, which Islam had already provided for a man as a human being in 7th century.

CONCEPTUAL POSITION

Western history of human rights is spread upon countries and in the form of philosophical discussion is before us for the first two centuries west has been in the grip of slavery, despotism, fear and anxiety and this era is called law of Jangle. Changes begin with the arrival of Jesus. In the history of Europe, John of England was the first who as a king accepted this principle.

Western concept and thoughts are based upon ideology and judicious opinions are presented with respect to position, existence and purpose of human being. The base of their thoughts from state of nature which is conceptual same as the formation and progress of government is based on the idéas by which they have many differences, thoughtful confusion and the same thing is found in determination of basic human rights.

The concept of natural rights emerged with full force in the 17th century as a defence against the unlimited authority of the state. The result of this movement, which was influenced by the ideas of Rousseau and others, was the incorporation of various human rights in the constitutions of various states and finally the universal declaration of human rights by the United Nations in 1948. Originally this declaration is shaped by some regional principals, which are established in the European and American constitutions.

FACTUAL POSITION

In fact, western concept of human rights comprises upon the laws, approved time to time in few developed countries which include Magna Carta, law of Hobbes Corpus, law of rights, French charter of human

rights and ten amendments of American constitution, which are not only of regional nature but also were constituted with respect to particular circumstances of those countries. Thus it is proved that there is a universal and immortal status of right in the west. All the extraction are conceptual and are the result of particular circumstances of one or the other country, most of these are the result of agreement of war between the masses and autocrat rulers for the power or projects of judiciary of that time or charter and proclamation or conceptual thoughts of the thinkers, which confirm that right formation was subject to reorganization of imperative law and were included in the constitution. New review another inspect of western concept of right. They claim for the human rights of the entire human, but their working is contradictory. Their concept of right is based upon racial discrimination and their concept of Nationalism. They do not consider eligible other nations and races for the basic right for which they seek guarantee for their nation or white- race. When in 1791 the charter of human rights was included in the constitution of France, it was clarified that, "In spite of that colonies and French occupied area, in Asia, Africa and America are Part of French State, but this constitution is not applicable to them".¹⁵

It indicates that the charter, which is called "Charter of Human Right" is in fact charter of French people rights only. A part from other nations, non-French occupied areas have no right to demand for their rights. That is why the co-nationals of Rousseau, In Vietnam and other occupied countries treated with the people who were demanding their rights so savagely, that it is a dark chapter of history.

Britain did the same. They never let anybody to

include the right, which the British citizen have in the laws, framed by themselves in their colonies, Magna Carta and law of Hobbes Corpus were for them only, so it is confusing to declare both of them, the document of human rights. The benefits of those rights were limited to Britain citizen only. Anybody, when and where; if asked for the same was declared a rebellion and traitor and dealt with despotism, English men diarchy is proved with their in practice attitude at South Africa and Northern Ireland. Magna Carta (1215) belongs to Britain and its people, but the fact is that it was Islam, which for the first time in the history, presented charter of right in written form in seventh century; and off course the rights are the oldest and complete in all respect.

America, South Africa, Portugal and Britain were the four countries, which opposed the resolution, in General Assembly of UNO to declare racial discrimination a punishable crime. America is not different with the France and Britain. They annihilated the race of Red Indian. They for the construction and progress of their new world captured the bloc and made them slaves, and exported them to America from Africa. They were bought and sell. The coast of this business is still called Slave Coast, and their offshoots are still in search of their rights and they always were crushed, whenever they demanded the enforcement of those rights shown in constitution of America. According to the comments of Robert Dewey. "How magnificence, Thomas Jefferson, who was a rich man and one of the master of slave, wrote the manner able words of charter of Independence, while sitting in the colony of 5 million

slave and imported white servants".¹⁶ Keeping apart this racial discrimination in practice inside the country, if the role of America is observed outside the country, it is most freighting, stories, regarding ignorance, rather devastation of human rights are sectored all over the countries of Iraq, Afghanistan, Vietnam, Cambodia, Middle East and Japan, especially Hiroshima and Nagasaki.

Role of Communist Block has also been shameful for the human right. All those places where it get the chance to flourish, including, Hungary, East Germany, Poland, Occupied Turkmenistan etc were showered with blood. Russian Sociologist and Philosopher detail the lost of human lives: "Six lacks peoples were killed in direct collision in revolution in 1918-1922. It mean that one lacks people were killed in every year. In case, if those who were killed indirectly and the no persons' of killed in civil war were included, the total goes to one crore and fifty lacks to one crore and seventy lacks".¹⁷ "Those who flew away from the country to save their lives, their verified number is twenty lacks".¹⁸

The above detail clear that the western concept of right is not based upon humanity but it is contaminated with the racial, regional, national and ideological narrow-mindedness. They do not believe in sanctioning the same rights to the other, which they consider contrail for themselves, but they do their best to deprive them off.

PROBLEMS OF IMPLEMENTATION

To day in the world after about 55 years of the proclamation of the universal declaration of human

rights the violation of human rights is going on, majority of the countries all over the world are involved and in the countries the major regions caught up politically, ideologically and economically, when classical discrimination have not misplaced, new kind of technique have come to characterize man's inhumanity to Man, when threats to human freedom and dignity have now emerged from the structure of modern technological society and all attempts to seek solution to the problems deterring their implement within a secular framework where they are unsuccessful after a certain point, there is a need to review the roots on which the whole concept of human rights is based. Situations are different from the following extracts of an Amnesty International Reports and recent books.

"The information Amnesty International has obtained, shows that human rights are violated in a majority of countries of the world. All major regions, political or ideological blocs are involved, in spite of Universal Declaration of human rights are adopted by United Nations in 1948. The declaration states unequivocally that torture is in acceptable and yet torture persists with knowledge and even support of the governments".¹⁹

"Not only the Governments but also certain political organisations outside the Government control, violate Human Rights today".²⁰

"Government sanctioned torture is still practised in a horrifying number of states in spite of newly adopted United Nation's Declaration against all forms of torture".²¹

"Even the Governments which have **ratified these** covenants are breaching them. This is

internationally hypocrisy, it can only serve to undermine people's respect for international Declaration and institutions".²²

"People are still discriminated against because of their race, sex, language, religion and other attributes. The great majority of people do not enjoy the economic, social and cultural rights without which there can be little human dignity and as the human race moves into the last quarter of twentieth century, men and women are faced with new threats to their human dignity, including some unexpected by products of an advancing and otherwise beneficial technology".²³

PROBLEMS

Now majority states of the world are involved in the violation of human rights, but there is no check and control over the countries against the violation of human rights of human being. "One of the reasons, which have led to the above-mentioned situation in respect of human rights according to Western writers, is the simple recommendatory nature of the international declarations and the covenants seeking to enforce them. A country is practically free to follow or defy these declarations or covenants even after signing them. No action can be taken against any country for violation of human rights as such".²⁴

Since under the present international declaration and covenants the countries which accept them are not bound to follow them, therefore they never hesitate in giving consent to these declarations. On the other hand, when there is any suggestion regarding any covenant, which goes beyond mere recommendations, they avoid

it. Most of the countries hesitate to consent to any sort of international arrangement regarding the supervision of their enforcement even under the accepted declaration and covenants. This is in spite of the fact that the countries know that any such a supervision and control has no sanctions behind it except the moral pressure which can be extended at the international level. Neither the charters of human rights nor the comparable document of any other international agency concerning human rights provides for coercive pressures and sanctions. This is the most glaring loophole. "If they hesitate about developing international arrangements and methods for implementation that rely on Moral Authority and persuasion..... It follows that they would hesitate all the more about approving coercive method".²⁵

One more problem, which has been a great hurdle in the enforcement of human rights and one of the reasons for creating the present situation, is the question of interpretation. Each and every government interprets the Universal Declaration and the other covenants in accordance with its expediencies and the particular ideological principles, which it follows. In fact such interpolations have caused such a grave problem that sometimes it becomes difficult to determine as to what these rights actually are? The right to property is affirmed in Universal Declaration of Human rights but not in either of the covenants, not that any state rejects all private rights to ownership of property but simple that agreement on any general statement of the right has been impossible to achieve. Similarly, though the General Assembly endorses the right of self determination by overwhelming votes, disagreement about the meaning of the term are so great as to

amount to disagreement about the principle".²⁶

Another problem, which faces the enforcement of human rights, is the ignorance of society. A grave concern was expressed regarding this in the international conference regarding rights of women held in Kabul in 1952. The Conference declared that these rights are meaningless if ignorance continues to prevail and suggested that countries must pay special heed towards the education of their subjects.

Some important problems, which hinder the enforcement of human rights is based on the inherent contradictions, which exist in western political thought. The enforcement of human rights comes into conflict with some of its basic conceptual foundations. On the other hand due to these contradictions enforcement of some of the rights amount to the curtailment of the other rights, both being equally recognised by international covenants and the declarations. The greatest hurdle in the way of acceptance of any international obligation or supervision and control on the part of different nations is the desire to maintain prerogative of national sovereignty, a basic concept of Western political thought. Each and every state wants to be free from any sort of control and considers it to be a cub on its rights of independent national sovereignty. "Reluctance to accept the additional international obligation is sometimes expressed as a desire to maintain prerogative of sovereignty existing independently of reasons. Nationalists generally want to avoid international accountability for domestic practices or at least to keep it minimum".²⁷

An American liberal mentions this situation in the following words, "In the field of foreign policy the liberal is beset by particular difficulties, because he believes upon one hand, in the independence of nations and self determination of people, and on the other hand in respect of Human Rights based on the values of individual freedom, democracy, constitutionalism and social progress. He is therefore at the same time an advocate of peaceful coexistence and mutual toleration among the nations and people of the world, with the vast difference in their value system, religion, ideologies and forms of Government, economy and society and a militant crusader for American interpretation of freedom, democracy, constitutionalism and progress. Emphasis on the first would seem to tolerate tyranny, regimentation and oppression contrary to democratic values persisting in many nations, while the second would seem to require non-recognition, propagandas, interventions, maintaining high international tensions and cold war threatening hot war likely to destroy mankind".²⁸

In fact, the failure in enforcement of human rights under the present international treaties, failure of attempts seeking solution to the problems hindering their enforcement with a secular political frame work based on the contemporary Western political thought, hollowness of the Western thinkers to meet the situation has rendered their enforcement to be a mere utopia, access to which looks impossible despite every effort.

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The Revenue of the State in the Era of Holy Prophet ﷺ

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ABSTRACT

The revenue is the most important tool of Islamic fiscal policy, which determined the expenditure. At the Time of Holy Prophet, there were two types of revenue i.e. revenue collected from Muslims e.g. Voluntary Contribution, Zakah and Revenue collected from nonmuslims, e.g. Jazia Ghanima or Booty and Fay etc. But voluntary contribution was the main source of revenue at that time. When Quranic revelation started coming regarding to the revenue about Zakah Jazia, Booty Khums Fay then these became the main sources of revenue.

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1. INTRODUCTION

The life of Muhammad (ﷺ) is the guideline for us. He touched almost all aspect of life including the economic system, ethical system, social system, and political system etc. His message of the peace, brotherhood, and mutual respect beyond colour and cast undoubtedly helped in assuaging the suffering of humanity all over the world. His life is an ideal in all respect of life. He is known as an ideal ruler and pioneer of first ideal Islamic State, i.e. Madinah.

When Holy Prophet (ﷺ) migrated from Mecca to Madinah after spending a life of distress and grief, the first challenging job that comes in his way was to raise sufficient fund or to seek for monetary help that was essential to form an economic system for running the affairs of the state. Initially there was no specific source under which to collect the revenue. Voluntary contribution was the only source of income. As the viability of the state and the welfare of the general public are dependent on the economics conditions, hence Quranic revelation started coming in this regard. The sources of revenue according to Quran pertained to Zakah (poor tax), Jizya (poll tax) Ushar, Fay, and Khums or Booty. Quran prescribed no rate and Nisab of the above mentioned sources. The Holy prophet (ﷺ) not only gave the Nisab and rate of the above mentioned sources but also implemented it and used it as cannon for the revenue of the state. Thus the main source of revenue revolved around the Voluntary contribution, Zakah, Khums, Ghanima, or booty Fay

and Ransom The main objectives of this paper is to highlight the economic system of the earliest Islamic state, which was governed by the Shariah teaching, and particularly to focus on sources of finance of the early Islamic state, which was setup under the wisdom of the Holy Prophet (ﷺ).

2. VOLUNTARY CONTRIBUTION

This was the major source of revenue in the early Islamic State. Individuals would donate their saving in the form of goods, money, and other accessories. Many Ghazwat and Battle were financed by this source of revenue. Whenever there was a problem for financing in any project or venture, the Holy Prophet (ﷺ) was used to raise the funds by general appeal to the companions or any particular group among them. The finance of Ghazwa Tabuk was the most important one, which the Holy Prophet led. At the time of financing the Tabuk, all of his followers were expected to donate their maximum accessories to finance. Umar brought literally half of his belongings, while Abu-Bakar swept away every thing in his house, wealthy Usman also raised equal to expectations. At times Holy Prophet (ﷺ) also appealed of his followers to donate according to their financial capabilities. When there was scarcity of water in Madinah, He (ﷺ) asked his companions as to go and make purchase of the well so that problem could be overcomed. A gentleman offered his money the purposed was achieved.

3. ZAKAH

Zakah is the main sources of state revenue. It has economics implication that is similar to surplus tax or an alternative translation would be asset tax or accumulation tax. It has been imposed by Quranic injunction. However, Holy Prophet (ﷺ) elaborated the concept of Zakah in detail. He described the value and Nisab in simple and understandable manner to all those whose belongings are subject of Zakah. However, the Holy Quran has prescribed no rate. Nisab of Zakah, rate of Zakah and nature of the commodity at which Zakah is imposed is the defined by Prophet (ﷺ).

Nisab is the annual minimum surplus of the value or property equivalent in value to it over necessary expenditure. It becomes subject to Zakah only when it is mature and productive. But Nisab will be dissolved on the date of the sale during a year and the first year must elapse before the amount realized becomes subject to Zakah. The elapse of a period of twelve months is essential because time is indispensable for the productivity to materialize. Zakah is not charged on goods, which are perishable and are meant for personal use and consumption (i.e. residential houses, clothes etc). It may be noted that Nisab is different with different kinds of property and is also reckoned differently. In case of gold and silver, Zakah is determined in terms of weight. Nisab has been 3 ounces or 7.5 tola or 84.47 grams of gold and 5 Uquyya or 21 ounces or 52.5 tola or 612.37 grams for silver. It is payable after the lapse of one full year of

holding the nisab value.

In case of animals Zakah attaches to their physical identity not to their commercial value. In case of camel one goat for five camels, after that one for each additional five. This will continue up to 24 camels. If the nisab of camels exceed to 24 to up to 34 a one year female camel will be taken as Zakah. From 35 to 45 two years female camel will be taken as Zakah. From 46 to 60, the three years female camel, 61 to 75 the age will be four years. For 76 to 90, two female camels whose age will two years were given as a Zakah, and from 91 to 214, two female camels whose age is three years given as a Zakah. And up to 214, one female camel age will be two years given after a each forty camels or one, age will be three years after each 50 camels.

In case of goat and sheep Zakah is one goat or sheep from 40 to 120, two for 121 to 200, three for 201 to 300 and after that one each for hundred .

In the case of cows one-year-old calf will be given as zakah on every thirty cows and two years old, one for every forty is prescribed. Horses are taxable according to their value at 2.5 percent. On merchandized, in every form of commercial goods there would levy the Zakah at the rate of 2.5 percent. "The Holy Prophet (ﷺ) used to command as that we should pay Zakah out of what we had for sale". In case of deposit money and security, it is also levied at 2.5 percent. In case of borrowed money, the returns, which are certain the Zakah will also impose by the

rate of 2.5 percent.

The Zakah on agriculture production is known as Ushar. It was the most important sources of income of the state during the era of the Holy Prophet (ﷺ). The rates of Ushar are also fixed, which are 5 percent of output on irrigated land and 10 percent on non-irrigated land. Quran says "In their season, but render the dues that are proper on the day that the harvest is gathered". In another place Quran says: "Give of the goods things which ye have earned and fruit of the earth which we have produced." In Hadith "Hazrat Abdullah described, the Prophet (ﷺ) said that, Ushar of land which was irrigated by rain or fountain, there is 10 percent levy of the output and that land which was irrigated by well, 20 percent levy of output was imposed."

The heads of expenditures of Zakah has been explained by Quranic injunction. The Holy Prophet (ﷺ) further explained the heads of expenditures regarding the unclear point of interpretation. He explained the funds of Zakah for Ghazi, the collector and distributor of Zakah, the debtor, one who buys goods from recipient of Zakah and one to whom it has been gifted by the recipient of Zakah goods.

The total amount of Zakah, which was received by Holy Prophet, is not found anywhere. There were certain reasons like as he distributed Zakah fund as he were received, a large portion of Zakah was distributed by collectors locally, counting of the Zakah funds was

not popular method of distribution at that time. The Holy Prophet (PBUH) would pay the salaries to the collectors of Zakah as described by Quran.

4. KHUMS

Fifth part of buried minerals, which was derived before its distribution is called fifth or Khums. Fifth part goes to state treasury. It is levied of Zakah on buried minerals. Quran says " And knew that out of all the booty that ye may acquire in war. A fifts shares assign to Allah and to apostle and neat relatives orphans, the needy". In Hadith: "There is fifth on buried minerals".

5. GHANIMA OR BOOTY

The booty is the share in goods, which were captured from enemy during the War. One-fifth part of Booty goes to the Allah and His Prophet and fourth fifth has been distributed among the soldiers. The first Ghanima or booty acquired in Badar war. It was distributed soon after receiving it with no hesitation among all those participated in war. However, there was controversy started in using it. Quran decided this controversy. Quran says."They ask you about the spoil sys; thee spoils belongs to Allah and Apostle: Shortly it is further explained by Quran the one fifth of Ghanima belongs to Allah and His Prophet and fourth fifth to needy orphans wayfarer. Quran says: " And know that out of all the booty that ye may acquire in war. A fifth

share is assigned to Allah and to apostle and to near relatives orphans, the needy. In the first ayah, Quran says one fifth belongs to prophet (ﷺ) and Allah. But in the second ayah, one fifth is the part belongs to Allah and fourth fifth distributed among to the soldiers.

The expenditure of Khums depended on the urgency of a particular head of expenditure. In the early Medinian period of the Prophet, the Khums receipts were very poor and personal requirements of the Holy Prophet's family were quite pressing. The gradual increase in the Khums property eased the personal financial stringency of the Holy Prophet (ﷺ) and the situation was further relieved by the addition of the Fay's receipts. Then the Khums receipts would have been used to meet the heads of expenditure. In this orphans, needy and the wayfarers were also financed. Besides this the Holy Prophet (ﷺ) were also enjoined the use of the funds in providing arms and riding animals for Jihad.

6. JAZIA

It is a tax leviable on all nonmuslims adults living in Islamic State in lieu of compulsory military services to be rendered. Quran says. "Fight against such of those who have given the scripture as believe no in Allah nor the last day, and for did not that which Allah hath for bidden by His messenger, and follow not to the religion of truth, until they pay the tribute readily being brought now".

It existed in the time of Prophet (ﷺ) as a source of revenue and was practiced till the rule of Haroon-ur-Rasheed. The rates of Jazia can be varied according to ability to pay. During the days of Prophet (ﷺ), it was one dinar per for every adult capable of paying it. However, women children beggars, monks, the aged, the insane and those suffering from incurable diseases were exempted.

7. FAY

Fay was the charge which non-believers were asked to pay the two conditions. First, if they found defeated in the field of war by the Muslims and their belongings or valuables were captured. Second, if they runaway from the battlefield without confronting Muslims. Quran says. "What Allah has bestowed on His apostle (and taken way) from this ye made no expedition with either Calvary comely. But Allah gives power to His Apostles over any He pleases, and Allah has power over all things."

This ayah revealed at the time of punishment of Banu Nader. The state captured their land and rendered it to Muslims or non-Muslims for cultivation and received Khiraj form that land.

8. RANSOM

Ransom was another source of revenue, which was received against the freedom of war prisoners, or

war captives. The prisoners those were caught in the Badar or Uhud battle received Ransom. In Badar the non-believers were defeated and leaving many captives in the hand of Muslims. It was decided to take ransom from each of them at the rate of 4000 dirhams per head. Islam introduce an easy method for those who were not able to pay ransom to get freedom was to make literate at least ten Muslims.

9. CONCLUSION

Voluntary Contribution was the main source of revenue, but this source was uncertain and irregular in the time of Holy Prophet. Zakah, Fay, Khums Ghanima, or Booty were the other sources of revenue. These sources were certain and later found more regular. Ransom is also the source of revenue but the role was minor.

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